

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF ALAN  
ROBINSON from the decision of the Board of  
Equalization of Boise County for the tax year 2007.

) APPEAL NO. 07-A-2732  
) FINAL DECISION AND  
) ORDER

**RESIDENTIAL PROPERTY APPEAL**

NOTICE OF APPEAL was filed August 2, 2007, by Appellant, from a decision of the Boise County Board of Equalization (BOE) denying the protest of the valuation for taxing purposes of property described as Parcel No. RPC00040154271A. As a matter of convenience, Appellant requested that this appeal be heard on the written record of evidence and argument presented, without appearance at a hearing. This Board subsequently requested that all information and evidence to be considered be submitted by both parties. The Board now issues its decision based upon the documentary record.

**The issue on appeal is the market value of a residential property.**

**The decision of the Boise Board of Equalization is affirmed.**

FINDINGS OF FACT

The assessed land value is \$204,270, and the improvements' value is \$56,800, totaling \$261,070. Appellant requests the land value be reduced to \$73,800, and the improvements' value be left at \$56,800, totaling \$130,600.

The subject property is 1.083 acres improved with a two story cabin, detached garage and mature trees. The property is located in Crouch, Idaho. The lot has 200 feet of river frontage.

Appellant asserted the market value of the subject property increased 550% in one year, from a total of \$93,770 for the 2006 tax year to \$261,070 for the 2007 tax year. The taxpayer claimed the assessment was based on one comparable sale. Appellant wrote there was no way of knowing whether the County's land sale was actually comparable to subject, since the only

basis of comparison was size.

Taxpayer alleged that a third of subject land is underwater and inaccessible, which has resulted in a lowering of assessed value in previous years. In 1998 Taxpayer contacted the Assessor and questioned the assessed value because much of the lot was underwater. Having the property surveyed was discussed at that time, but was not done, and the value of the property was reduced from \$13,200 to \$12,700. In addition to a third of the property being underwater, Appellant also asserted that the subject property has a sloped hillside with limited area suitable for building.

Subject property was reappraised in January of 2007 and compared to other similar riverfront properties located in Boise County. The Assessor asserted that the raise in market value was due to the raise in river front property values as a whole. Subject was appraised and valued utilizing the same "Boise County Land & River Tables" that were used to appraise all river influenced lots. Lots neighboring subject were assessed like subject.

According to the assessor, subject property is in a prime location for vacation rental, has access to city services, is within walking distance of restaurants and retail businesses. Subject property is located within the Crouch City limits and is within one block of Main Street.

The Assessor presented information on five sales to support the assessed value of subject. The sale prices ranged from \$90,000 to \$390,000 and the size ranged from 0.75 to 1.03 acres. All of the sales were riverfront property and photographs of the sales were submitted. Location maps for the subject and sales were also submitted by the County.

The County mentioned the subject property Warranty Deed did not address the underwater issue, and although discussed on previous occasions, no record of survey had been recorded with the Boise County Clerk's Office.

The Assessor reported subject 1.083 acres had a level building site with no sign of water damage or threat of flooding from high water. The southeast portion of the property is terraced into two levels along the Middlefork River. The terraced river bank would protect the property from flooding or damaging the subject improvements. According to the Assessor, subject has no sign of water damage.

### CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following conclusions.

Idaho is a market value state for property tax purposes.

**Idaho Code § 63-201. Definitions --**

(10) "Market value" means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

The County submitted five sales to support the increase in the assessed value of subject. The sales occurred in 2006 and ranged in price from \$90,000 to \$390,000. According to the record the sales were all riverfront parcels which ranged in size from .75 to 1.03 acres.

There was no analysis of front footage, which may have better clarified the comparison between the sale properties and the subject 200 feet of riverfrontage.

Appellant offered no sales information or front foot price range for the Board to consider, however wrote that one third of subject was underwater. A survey of subject or map showing the layout of subject might have been helpful. Further, there was no discussion from either party

addressing whether it was typical of riverfront lots to be partially underwater.

“The value of property for purposes of taxation as determined by the assessor is presumed to be correct; and the burden of proof is upon the taxpayer to show by [a preponderance of the] evidence that he is entitled to the relief claimed.” Board of County Comm’rs of Ada County v. Sears, Roebuck & Co., 74 Idaho 39, 46-47, 256 P.2d 526, 530 (1953).

In this case, we find Appellant has not demonstrated by a preponderance of the evidence that a reduction in subject assessed value is warranted.

Therefore, the Board affirms the decision of the Board of Equalization.

#### FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Boise County Board of Equalization concerning the subject parcel be, and the same hereby is, affirmed.

MAILED March 4, 2008